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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2007 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Earnings		
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number	3 Basis	
RECIPIENT'S name		4 Trustee-to-trustee transfer <input type="checkbox"/>		
Street address (including apt. no.)		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>		
City, state, and ZIP code		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
Account number (see instructions)				

Form **1099-Q**

Cat. No. 32223J

Department of the Treasury - Internal Revenue Service

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